CHANNAPATNA TOWN MUNICIPALITY

Notice dated 15th July 1924.

Notice is hereby given to the inhabitants of the Channapatna Municipal area that the Municipality desire to impose taxes as mentioned below :—

Any inhabitant of the Municipal area objecting to the proposed taxes and the following bye-laws may, within one month from the date of this notice, send his objections in writing to the Municipal Office.

Rules relating to the assessment, collection, remission and refund of Municipal taxes in the Channapatna Town Municipality, under Section 46(i) and (j) of the Municipal Regulation, VII of 1906.

Taxes and exemptions :—The Municipal Council shall levy the taxes and recognise the exemptions specified in Schedule (A) hereto annexed. The taxes shall be payable on the dates indicated against them, respectively, in column 6 of the schedule.

How taxes may be collected :—The taxes imposed by the Municipal Council may be collected by the Municipal Council, either departmentally by their own agency or otherwise, as may from time to time, seem expedient to them ; but octroi duty shall be collected departmentally only until further orders.

Remissions :—Subject to the sanction of Government, remission may be made to any extent by the Municipal Council, in cases in which the Council is satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 of the Regulation.

Claim for refund when not entertainable :—No claim for refund of any sum paid to the Municipal Council, on account of any tax other than octroi shall be entertained unless application therefor is made in writing, within ninety days after the expiry of the year to which the claim relates.

Payment of refund when not to be made :—No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised. In such notice the period within which the refund must be demanded shall be always stated.

Order for payment of refund to be written on the bill form :—Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Vice-President.

Refund on account of vacancy of buildings and lands :—Refund on account of vacancy of the tax on buildings and lands paid in advance shall be regulated in the same manner as remissions under Section 69 of the Regulation.

Refund of amount paid on account of vehicle tax :—Where the tax due in respect of any vehicle has been paid for any half-year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid.

(a) If he has owned or been in charge of the vehicle for not more than thirty days in the half-year.

(b) If the vehicle has been under repair or standing at a carriage-maker or cycle dealer during the whole of the half-year, provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used.

Method of calculating liability to tax :—When a person has owned or had charge of two or more vehicles of the same description, each at different periods in one half-year, he shall be deemed to have owned or had charge of one vehicle only as the case may be for the aggregate number of days in the said two or more periods.

Vehicles changing hands :—If a half-year's tax has been levied in respect of a vehicle, no further tax for the same half-year shall be leviable in respect of the said vehicles, if it changes hands during the currency of the said half-year.

Liability of transferee of rates and cesses :—When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises.

Persons liable in case of death :—In the event of the death of any person, whose name shall have been entered as owner in the assessment list under Section 63 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President, who, on being satisfied shall enter the name of such transferee of title as owner in the assessment list. In case of two or more persons preferring rival claims to the same property, the President may either pass a decision himself or refer the claimants to a Civil Court as they think fit. If at any time after a decision by the President or the Managing Committee, as the case may be, any person produces probate, letters of administration, a decree or other order of court, declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered.

Entry in assessment list on sub-division :—Where any property is sub-divided on application being made to the Municipality intimating such sub-division, the Municipality shall unless they see any objection to the same, cause such sub-division to be entered in the assessment list, as if it was " separate property."

Suspension of process for recovery when notice of vacancy received :—When a notice of vacancy has been received under Section 69, process for recovery of dues of the current year or instalment period may be suspended till final orders are passed on the notice.

Owner shall give notice of re-occupation.—When an owner has given notice of vacancy, he shall also give notice in writing within fifteen days to the President of the date of subsequent re-occupation and failing this, shall not be entitled to any refund, if it be found that the premises have been re-occupied during the year or instalment period.

Notice fees :—For every notice of demand issued under Sub-Section (3) of Section 82 of the Regulation, fees shall be levied at the following rates :—

A fee of one anna, if the amount is less than Rs. 5
A fee of two annas, if the amount is above Rs. 5 but less than Rs. 10
A fee of four annas do do Rs. 10 do Rs. 50
A fee of six annas do do Rs. 50 do Rs. 100
A fee of eight annas do do Rs. 100 and over

Warrant fees :—For every distress made under Sub-Section (4) of Section 83 of the Regulation, fees shall be levied at the following rates :—

A fee of four annas, if the amount distrained for is less than Rs. 5
A fee of six annas, if the amount is not less than Rs. 5 but less than Rs. 10
A fee of eight annas do do Rs. 10 do Rs. 25
A fee of one rupee do do Rs. 25 do Rs. 50
A fee of two rupees do do Rs. 50 do Rs. 75
A fee of three rupees do do Rs. 75 do Rs. 100
A fee of five rupees do do Rs. 100 and over

Where persons are kept in charge of property distrained, an additional fee of four annas per peon, for each day shall be levied.

Maintenance rates :—Rates as per accompanying statement shall be charged for maintaining live stock distrained under Sub-Section (4) of Section 83 of the Regulation, namely :—

No.	Description of live-stock	Cost of supply of fodder for each head of live-stock per day or fraction of a day	No.	Description of live-stock	Cost of supply of fodder for each head of live-stock per day or fraction of a day
		Rs. a. p.			Rs. a. p.
1	Elephant ...	3 0 0	8	Kid ...	0 1 0
2	Camel ...	1 0 0	9	Horse ...	0 4 0
3	Buffalo ...	0 4 0	10	Fowl ...	0 2 0
4	Calf ...	0 2 0	11	Donkey ...	0 1 0
5	Bullock or cow ...	0 4 0	12	Pig ...	0 1 0
6	Calf ...	0 1 0	13	Birds of all kinds...	0 1 0
7	Sheep or goat ...	0 1 0			

Provided that no rate shall be levied where the owner of any such live-stock pays the full amount of the Municipal dues and recovers back such live-stock within three hours from the time of their seizure.

Who may receive payments for Municipality:—All Municipal payments offered at the Taluk Treasury shall be received by the Taluk Treasury Officer in office hours only.

The Vice-President or Sanitary Inspector or manegar is authorised to receive all Municipal dues at any time and place, under Section 46 (j).

When Municipal dues may be written off:—Subject to the sanction of Government, arrears of taxes may be written off by the Municipal Council as irrecoverable, if, after they have been outstanding for at least a year, in the case of sums less than Rs. 5, and three years in other cases the Managing Committee are satisfied that process for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost by any legal process.

When Municipal Council may remit distress fees:—The Municipal Council may remit the whole or any part of any fee chargeable for distress.

(a) If the property distrained is found to be devoted to religious or charitable purposes.
(b) If the person from whom any such fee is leviable is too poor to pay it.
(c) If a warrant has been issued against a wrong person.
(d) If the defaulter satisfies the Council that his fault was due to some accident or mistake.

SCHEDULE OF TAXES—(4).

(1) Taxes on buildings.
(2) Taxes on vacant lands.
(3) Taxes on vehicles and animals.

SCHEDULE A.

No.	Name of tax	Amount of which or rate at which classes liable	Exemptions	Times at which taxes payable
1	Taxes on buildings—Buildings ..	Eight annas for every hundred rupees or part of hundred rupees of the market value up to Rs. 2,000. Four annas for every hundred rupees or part of hundred rupees for the balance of such value in excess of two thousand rupees.	(a) Buildings set apart for the occupation of His Highness the Maharaja of Mysore. (b) Buildings belonging to Government and used solely for public purposes of profit unless Government consents to the levy of tax. (c) Buildings exclusively used as places of public worship for charitable, but no residential purposes. (d) Buildings which are the property of the Municipality.	In two equal instalments in July and January every year.
2	Taxes on vacant lands—Vacant lands ...	Eight annas for every vacant site measuring less than 150 square yards and four annas for every additional space of 80 square yards.	Do do	Do

No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
3	Taxes on vehicles and animals.	Vehicles specified in column 4	1. Four wheeled springed vehicles drawn by one or more horses Rs. 4 a. 0 p. 0 2. Two wheeled springed vehicles drawn by one or more horses, jutka, or dog-cart .. 2 0 0 3. Double bullock country cart .. 2 0 0 4. Single bullock country cart .. 1 0 0 5. Motor cars .. 10 0 0 6. Motor cycles with side cars .. 5 0 0 7. Motor cycles without side cars .. 3 0 0 8. Bicycles or tricycles. 1 0 0 9. Any other spring vehicle .. 5 0 0 10. Horses .. 2 0 0 11. Bull or bullocks .. 1 0 0 12. He buffalo .. 0 8 0 13. Ass .. 0 4 0	(a) Vehicles belonging to His Highness the Maharaja. (b) Vehicles being the property of Government unless Government consents to the levy of taxes. (c) Vehicles belonging to the Municipality and Municipal officials. (d) Juvenile vehicles such as Perambulators. (e) Vehicles kept by carriage builders or solely for sale. (f) Conveyance in transit staying within the Municipal limits not longer than fifteen days in any half year.	In two equal instalments in July and January every year.

SCHEDULE B.

Refund bill of.....Municipality.....District.

Name of payee	Amount to be refunded	Grounds of refund	Date on which the amount claimed is credited to the Treasury Account	The head of account under which it is credited	Remarks

Certified that the amounts have been credited in the accounts as shown above.

Treasury Officer.

UNDER SECTION 48, CLAUSE (*k*).

Octroi.

(1) The octroi limits for the purpose of collecting octroi shall be the Municipal limits.

(2) No articles liable to octroi shall be brought within those limits except by one of the high roads described in the schedule hereto annexed or by the railway.

(3) All persons bringing into or receiving from beyond the octroi limits of the town any such article or any conveyance or package containing such articles shall stop such articles, conveyance or package at the Ookad to enable the octroi officer to inspect the same.

(4) The octroi posts at which such conveyances, packages or goods shall be liable to inspection shall be the Ookad on the high roads described in Schedule 1, the Bonded Warehouse and the town Railway Station including all its gates and octroi office. And every person bringing dutiable goods within the town shall report the fact at the first of such posts on the route by which it comes. All officers of the octroi department not below the rank of Mutsaddi are authorized to inspect the contents of any conveyance or package under Section 76 of the Municipal Regulation.

(5) A table showing the octroi leviable shall be open to the inspection of any person at the Municipal Office and copies shall be supplied without any charge to any person acquiring the same. Such tables shall also be affixed in a conspicuous place at every post or office at which octroi is levied.

(6) When the goods have been examined at the octroi post a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the octroi post Mutsaddi. On receiving such pass, the importer shall forthwith bring the taxable goods to the octroi koti accompanied by a peon, provided that, if the duty to which the goods are liable does not exceed eight annas, the octroi post Mutsaddi, may, unless the importer declares that he intends to re-export the goods, receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received. Provided also that in the case of goods imported by railway, the Inspector or the officer in charge of the octroi post at the town railway station may, in the same manner, receive duty not exceeding three rupees.

(7) When goods accompanied by a pass as aforesaid are brought to the octroi koti, they may be unloaded and weighed or counted by the officer in charge of the octroi koti. Upon ascertainment of the amount of octroi payable on the goods, the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same in the Bonded Warehouse. When the duty is paid as above, a permit shall be granted by the officer in charge of the octroi koti for the removal of the goods showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the octroi post from which it was received. In case the importer wished to re-export the goods at once he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate.

(8) With a view to the appraisement of the value of the goods, when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the octroi koti. Should be fail or refuse to produce the invoice, the value of the goods shall be assessed by the officer in charge of the octroi koti at current rates and octroi levied accordingly.

(9) When the previous approval of the President in each case, any carrying agent through whom goods are imported on behalf of persons residing within the Municipality or any wholesale importer may, on depositing as security such amount as may in each case be fixed by the President, not being less than Rs. 250 be exempted from producing the goods imported by him or through his agency for inspection at the Central Octroi Office, provided that he makes arrangements satisfactory to the President for the supply to the Council of correct and detailed lists of all such goods with the names of the consignees in each case. Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid. Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof, as may remain to his credit, or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office.

BONDED WAREHOUSE.

(10) The Municipal Council shall provide a Bonded Warehouse for the custody of goods which may be deposited under bye-law 7.

(11) The Bonded Warehouse shall be open for the transaction of business from 11 A.M. to 5 P.M. daily except on Sundays and Holidays authorized by the President. Arrangements shall, however, be made by the officer in charge of the octroi koti for dealing with perishable articles such as betel-leaves on such days.

(12) Any importer depositing goods in the Bonded Warehouse shall, unless the officer in charge of the octroi koti has previously by weighing, counting or appraising, ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule II) of the description, weight, quantity and, if necessary, of the value of such goods.

(13) A receipt in the form appended (Schedule III) shall be given by the officer in charge of octroi koti for all goods deposited in the Bonded Warehouse and a register of all such goods shall be maintained. It is the duty of a depositer to obtain a receipt for articles deposited by him and the Octroi Department is not responsible for any goods left at the premises and not covered by a receipt.

(14) The receipt given by the Octroi Department for depositing goods should be returned before taking delivery of the articles to which it refers. Otherwise the officer in charge of the octroi koti may refuse to deliver the article.

(15) If the depositer does not himself take delivery of the articles deposited in the octroi office, he must endorse on the receipts a request for delivery to the person to whom he wishes it to be made, and if the receipt is not produced, the delivery of the goods may, at the discretion of the officer in charge of the octroi office, be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the octroi koti.

(16) Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the warehouse, or may, on paying full duty thereon, import such goods into the town covered by a permit or may export such goods free covered by an export pass, subject to the escort of an octroi subordinate, provided that new packages covered by such pass, shall, if possible, and before they are taken from the warehouse, be stamped by the officer in charge so as to show that they are under bond.

The export pass shall be in triplicate, the original being retained by the officer in charge of the warehouse and the duplicate and triplicate delivered. For every export pass granted under this rule or Rule 7, a fee of one anna shall be charged; provided that in the case of carts a fee of one anna shall be charged for every cart.

(17) No goods shall be allowed to leave the Bonded Warehouse until storage fees have been paid thereon under the following rules:—

(*i*) Goods shall be allowed to remain 24 hours free of charge.

(*ii*) After that period single rates as in the following schedule shall be charged for seven days:—

	Per week or portion thereof. Rs.	a.	p.	
Tobacco per maund of 24 lbs.	0	0	6	a week or portion thereof.
Betel leaves for 1,000	0	0	3	a day
Green cocoanut per 100	0	0	3	do
Dry cocoanuts per maund of 24 lbs.	0	0	3	do
Piece-goods per bale of 400 lbs. or over or per case of 6 dozen or over	0	2	0	do
Piece-goods per bale of less than 400 lbs. or per case of less than 6 dozen	0	1	0	do
Jaggery per bag or bale of 400 lbs. or less	0	1	0	do
Sugar do do	0	1	0	do
Oil per 1½ maunds or 40 lbs. and less	0	0	3	do
Kerosene oil per box, 2 tins or 8 gallons and less ...	0	0	3	do
Oil seeds per candy of 160 seers and less	0	0	3	do
Ghee per tin of 1½ maunds or 40 lbs. and less	0	0	3	do

(iii) Double these rates shall be charged after seven days, provided that the President may in his discretion allow a reduction in, or exemption from, such penal rates.

(iv) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the officer in charge of the warehouse to examine and pass the goods, such delay shall not be reckoned.

(18) The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary.

(19) When goods stored by a wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duty, such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to dryage or wastage as may from time to time be fixed by the President.

(20) All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Bonded Warehouse. All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner, provided that before selling such goods notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office and provided that the goods shall be paid earlier when the storage fees are likely to exceed their value.

(21) When any goods are sold under Bye-law 20, the sale proceeds shall be credited to the Municipal Funds, in payment of duty and storage fees due in respect thereof, provided that if the amount realized by the sale exceed the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President. At the expiry of one year, or after all claims received during that period have been duly disposed of, the balance shall be credited to Municipal Funds. No claims shall be admitted after the said period of one year, except by special permission of the Council.

(22) The Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse, while such goods are being passed into or out of the warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the warehouse-keeper or other person charged with the safe custody of the goods.

(23) Any person may, with the sanction of the President, be permitted to use any place as a Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President.

Refunds.

(24) On all articles on which octroi duty has been paid and which are subsequently exported by the original importer himself beyond the Municipal limits without breaking bulk refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import:—

(i) On piece goods and sugar	Within three months from the date on which octroi was levied.
(ii) All other articles ...	Within one month from the date on which octroi was levied.

Provided that no refund shall be granted of any sum less than one rupee.

(25) Any person claiming refund under the above rule shall produce the goods to be exported at the octroi koti, together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and form and showing such particulars as the President may from time to time prescribe.

(26) Any person who has been exempted under Bye-law 9, from production of goods at the octroi koti or import shall, subject to the same conditions, be exempted from the production of goods to be exported.

(27) The officer in charge of the Octroi Koti, on being satisfied as to the indentity of the goods produced with those for which receipt has been granted or the validity of the claim, shall endorse the 3 parts of the application with an export pass and keeping one part in the office, shall deliver the other parts to the applicant.

(28) All goods exported under such pass and also all goods exported under free export pass under Bye-law 16, shall be produced by the exporter together with the duplicate pass at the Octroi Station of exit.

(29) The octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them.

(30) If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President. Otherwise he shall retain both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior. If the goods are being exported under refund pass he shall in either case allow the consignment to proceed. If the goods are under a free export pass and do not appear to agree with the particulars given therein they shall be detained until the orders of his superior are received.

(31) If the goods are for export by rail, the octroi subordinate in charge of the station of exit, shall retain the triplicate pass pending production of a railway receipt for the goods covered by the pass. Upon production of the railway receipt, if, after the due enquiry, the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question, he will then endorse on the duplicate and triplicate passes respectively, the number and date of the railway receipt and will return the triplicate copy to the person in charge of the goods, but he will retain the duplicate pass subject to disposal in the prescribed course of business.

(32) In all cases in which refund is claimed, the triplicate pass duly endorsed as provided by Bye-laws 30 and 31, respectively, must be produced at the octroi koti by the person seeking the refund, and if, after due check, the officer in charge of the octroi koti is satisfied that a refund of octroi covered by such pass is duly payable, he shall, if the amount so payable does exceed Rs. 20, forthwith pay the same to the person presenting the triplicate pass. If the amount to be refunded exceeds Rs. 20, or if the officer in charge of the octroi koti sees any cause to refuse payment of any sum claimed, the claim shall be forwarded for the orders of the President.

General.

(33) Importers of dutiable articles shall, if called upon, by a requisition in writing, signed by the President or Vice-President within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise. Any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs. 25 whichever may be less and to payment of octroi duty or the articles unaccounted for.

(34) Any person importing or exporting dutiable articles, who infringes Bye laws 3, 4, 6, 7, 12 and 28, shall be liable to a fine not exceeding Rs. 50.

SCHEDULE I.

Names of routes.	*Names of ookads or posts.*
(1) Bangalore-Mysore road ...	... Mangalavarapet Ookad.
(2) Do ...	.... Doddamakhan Ookads.
(3) Satanoor-Channapatna road ...	... Etikattey Ookad.
(4) Railway crossing near Channapatna	... Fort Ookad.
(5) Gendamadu railway crossing ...	... .

SCHEDULE II.

(Bye-law No. 12.)

To

The Officer in charge of the Octroi Office, Channapatna Town. Please receive the undermentioned goods and deposit them in the koti :—

Name of depositor	Description of articles deposited	Number of packages or bales, etc.	Distinguishing marks, if any	Weight		Measurements		Quantity	Value			Remarks
				Maunds	Seers	Feet	Inches		Rs.	a.	p.	
1	2	3	4	5	6	7	8	9	10			11

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the Bye-laws Nos. 13 to 17, 19, 20 and 21 relating to the deposit.

Witness..... Signature of depositor.....
Signature..... Address.....
Address..... Date.....

SCHEDULE III.

(See Bye-law No. 13.)

Octroi Office, Channapatna Town.

Received for deposit the undermentioned goods from.....

Receipt No.	Consignment		Goods deposits note No.	Name of articles	Description	Number of articles	Remarks
	No.	Date					

Goods-keeper Head Clerk Octroi Supervisor,

Channapatna Town.

Date.....

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
1	Octroi	All articles mentioned in the next column when imported into Municipal limits.	Per rates of duty. A Rs. a. p. (1) Cocoanuts, fresh each .. 0 0 1 (2) Do dry, maund .. 0 8 0 (3) Betel leaves 100 .. .. 0 0 2 (4) Sugar maund .. .. 0 4 0 (5) Jaggory maund .. .. 0 2 0 (6) Ghee, maund .. .. 0 8 0 B (7) Sheep or goats each .. 0 2 0 C (8) Oil, maunds .. .. 0 2 0 (9) Kerosene oil, tin .. .. 0 2 0 (10) Oil seeds, candy .. .. 0 4 0 D (11) Tobacco, local maund .. 1 0 0 (12) Do foreign maund .. 1 8 0 E (13) Piece-goods and other textile fabrics, such as cloth not including made up clothing drapery and haberdashry ..... *ad valorem* per cent. .. 1 9 0	(1) Personal luggage of travellers, articles imported through the Post Office and goods *bona fide* property of Government at the time of import and accompanied by an invoice certified by Departmental Head concerned that the property therein mentioned belongs to Government. (2) Goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the Bonded Warehouse as provided in the bye-laws. Provided that if such goods be not exported they shall pay the full duty. (3) Six green cocoanuts, six dry cocoanuts, hundred betel leaves and one seer of tobacco if brought for personal consumption by *bona fide* travellers or passengers in a Railway train.	

Bye-law *re*: native hotels or eating houses framed under Section 48 (1) (*c*) of the Mysore Municipal Regulation of 1906.

1. An eating house or hotel includes any house or place where cooked rice, mutton, beef, poultry, vegetables, dhall and confectionery or refreshments including chapatties, rice cakes, tea, coffee, etc., are prepared and kept for sale.

Any person, who shall appear, act or behave as the person in charge of an eating house shall be deemed and taken to be the keeper or manager thereof.

2. All eating houses and native hotels shall satisfy the following conditions:—

(*a*) All premises used as such shall be sufficiently spacious and suitable for the purpose.

(*b*) The premises shall have water connection if the President thinks that the business is carried on on a large scale. The water used in the premises for drinking purposes shall be kept clean and free from floating impurities in a suitable covered clean receptacle. The receptacles for the storage of water shall be placed in a clean place a foot above the ground level and provided with a tap so that the water may be drawn off.

(*c*) The walls of every eating house shall be impervious, plastered and well cemented to the height of four feet from the ground and the floors of kitchen, dining and bath rooms shall be rendered impervious either by paving with Cuddapah slabs or by cement plastering.

(*d*) Kitchen and bath rooms shall be ventilated and provided with proper smoke vents so that smoke may not pervade into other dwelling houses. All rooms in eating houses shall be well lighted and ventilated.

3. The proprietor or the person in charge shall not allow persons to dine in any other place but the dining hall.

4. All utensils and other furniture shall be kept clean and all metallic vessels used in the cooking or for keeping food-stuffs, shall have a continual lining of tin, and no lead vessels of any sort shall be used for any purpose. All reasonable precautions shall be taken to preserve cooked food, pastry, sweetmeats, confectionary or preserved, dried or cut fruit intended for human consumption, from contamination from flies, dust and bad odours.

5. No food-stuff of any sort shall be stored or exposed for sale in the premises, which is stale, unwholesome, offensive, or in any way unfit for human consumption.

6. All refuse and dirt in and about the premises shall be swept off and the drains well flushed and the premises at all times maintained in a clean and tidy condition. There shall be sufficient latrine accommodation and the latrine shall be kept clean and the night soil shall be covered with ashes or earth and removed daily.

7. No person suffering from a contagious or an infectious or loathsome disease, or who has recently been in attendance on such person, or who is unwashed or otherwise unclean, shall be employed in an eating house.

8. All premises and all cooked and uncooked food-stuffs and vessels shall at all times be open to inspection by the President, the Health Officer or other officer authorised on their behalf.

9. All cases of dangerous infectious, diseases such as cholera, plague, eruptive fevers, such as small-pox, chicken-pox, measles, and fever of more than seven days' duration shall be notified to the President forthwith.

10. Any infringement of any of the above bye-laws shall render the offender liable on conviction to a fine not exceeding Rs. 50 and to a further fine not exceeding Rs. 5 for every day after such conviction during which such infringement continues, provided that the total amount of the fine shall not exceed Rs. 500.

Bye-laws *re*: bakeries and sweetmeat shops framed under Section 48 (*c*) of the Mysore Municipal Regulation of 1906.

1. A bakery or sweetmeat shop includes any building or part of a building used for any process connected with the baking of bread or preparation of sweets for sale.

Any person who shall appear, act or behave as the person in charge of a bakery or sweetmeat shop shall be deemed and taken to be the keeper or manager thereof.

2. All premises used as bakeries and sweetmeat shops shall satisfy the following conditions:—

(*a*) The premises shall be sufficiently spacious and suitable for a bakery or sweetmeat shop.

(*b*) The premises shall have a water connection from the water main and such connection and all fittings thereof shall be kept in proper order and efficient action so as to provide for use on the premises a sufficient supply of water for the purpose of thoroughly washing and cleaning such premises.

(*c*) The walls of every bakery or sweetmeat shop shall be rendered impervious to the extent of four feet from ground level by cement plastering and the rest plastered with chunnam and white washed; the whole floor shall be either cemented or paved with Cuddapah slabs with cement pointing and drainages sufficiently provided.

(*d*) No part of a bakery or a sweetmeat shop shall be within thirty feet or any cess pit or latri ne or in a position where bad odours wafted therefrom shall reach it.

(*e*) No place used as a bakery or a sweetmeat shop shall be used for any other purpose whatsoever.

3. All utensils and other furniture shall be kept clean.

4. The flour, sugar, ghee, water and other materials used in the manufacture of bread and sweetmeat shall be good and wholesome. There shall be a separate store room or receptacle for flour and sugar and no flour or sugar shall be left lying on the floor or against the wall in any part of a bakery or a sweetmeat shop.

5. All refuse and dirt in and about the premises shall be swept off and the drains well flushed and the premises at all times maintained in a clean and tidy condition.

6. No person suffering from a contagious or an infectious or a loathsome disease or who has recently been in attendance on such person or who is unwashed or otherwise unclean shall be employed in a bakery or a sweetmeat shop and all kneaders engaged in kneading shall wear white clean linen, or cotton aprons to cover entirely the front part of the body from neck to knees.

7. No person shall soil the kneading table in any way.

8. No person shall transport for sale bread or sweetmeat from any one place to any other place, except in a closed vehicle or in a closed basket, tin or other receptacle. Every such vehicles, baskets, tin or other receptacle shall at all times be kept thoroughly clean and no person shall commit any act which may lead to render any bread or sweetmeat which is being transported dirty or unwholesome.

9. All papers and leaves used for wrapping bread, sweetmeat, etc., shall be clean and stored in a clean rack.

10. Bread, sweets, etc., shall be stored and kept for sale with all reasonable precautions against contamination from flies, dust and bad odours.

11. Any infringement of any of the above bye-laws shall render the offender liable, on conviction to a fine not exceeding Rs. 50 and to a further fine not exceeding Rs. 5 for every day after such conviction during which such infringement continues, provided that the total amount of the fine shall not exceed Rs. 500.

MARKETS (SECTION 48A).

(1) No place within the limits of the town of Channapatna shall be used as a public market of sale of meat, fish or vegetables intended for human food, except the following municipal markets:—

(1) Town vegetable market.
(2) Town mutton market.
(3) *

(2) Municipal market shall not be opened for use by the public before 6 A.M. or after 8 P.M.

(3) Every shop keeper or stall holder shall close his shop or stall daily and every other vendor shall remove his goods at or before the time of closing so as to allow of the markets being thoroughly cleansed for the next day.

(4) No goods shall be brought into the markets, except such as are intended for sale and such goods shall be kept only in the shops, stalls, sittings or godowns.

(5) No projections of any kind from shops, stalls, or sittings, shall be allowed.

(6) All shop keepers, stall holders and other vendors in the public markets shall be decently and properly dressed.

(7) All scales, weights and measures shall be kept clean and in proper order. Standard weights and measures will be kept in charge of the market supervisor.

(8) Every shop keeper, stall holder or permanent vendor, who may employ another person to act in his stead, shall declare the fact to the market supervisor, who shall enter the name of the said substitute on the back of the rent receipt.

(9) No shop, stall or permanent sitting shall be sublet without the sanction of the President.

(10) Stalls and shops of permanent sittings shall not be let for less than one month at a time, unless by the special order of the President and rents therefor shall be paid on or before the 10th of each month in advance to the market supervisor or other persons authorised by the President in writing to collect such rents,

(11) Lost articles found by any person within the limits of any municipal markets shall be handed over by the finder to the market supervisor who shall hand them over to the police to be disposed of as unclaimed property.

(12) No one shall create a disturbance in the market by singing or beating of tams tams or by other musical instruments or by quarrelling or using abuse language.

(13) No person shall enter or loiter in any municipal markets for the purpose of begging.

(14) No person shall bring a dog into any municipal market.

(15) No vendor in any municipal market shall smoke in his stall, and no vendor or other person shall cook in any municipal market without special permission or spit, or throw fruit peel or pieces of vegetables in or about the markets. None but vendors or their servants whose names have been reported to the supervisor shall sleep anywhere within any municipal market.

(16) No person shall satisfy a call of nature or commit any other nuisance within the limits of any municipal market, except in a urinal or latrine provided for that purpose. Any breach of this rule shall render the offender liable on conviction to a penalty not exceeding Rs. 10.

(17) No person suffering from leprosy or other loathsome or contagious disease shall be allowed to keep a stall in any municipal market or be employed in any way in the preparation or sale of food in such market and any such person coming within such market may be expelled by the supervisor or his assistant.

(18) No person shall bring into any municipal market any vehicle, cart, truck, horse or other beast of burden.

(19) The market supervisor and his subordinates may expel from premises of any municipal market any person who is found drunk or begging or loitering or who misconducts himself or infrings any of the above rules or is a lunanatic, and if such person is a tenant or his servant, may (subject to the approval of the President) prevent him from further carrying on any trade or business in any municipal market or occupying any stall or shop therein.

(20) Every vendor or his servant or agent shall obey all reasonable orders of the market supervisor, but shall have the right of appealing against such orders to the President.

(21) Breach of any of the above rules when not otherwise provided for shall render the offender liable on conviction to a fine not exceeding Rs. 20.

(UNDER SECTION 59, CLAUSE X.)

Tax on Arts, Professions, Trades, and Callings.

CLASS I.

Every person holding any office or appointment, public or private, or employed in any capacity, whose pay, salary or pension amounts to Rs. 2,000 a month or upwards, and every person falling under any of the following denominations whose income is estimated to amount Rs. 2,000 a month or upwards :—

	Yearly. Rs. a. p.
(i) Carrying on business as a Company;	
(ii) Abkari renters, wholesale and retail traders, and manufacturers of every kind, contractors, boat-owners, auctioneers, and commission agents;	
(iii) Bankers, money-lender, money-changers and pawnbrokers;	
(iv) Editors and Proprietors of Newspapers;	
(v) Brokers and dealers in securities, shares of bills of exchange;	
(vi) Practising Advocates, Pleaders and Law Agents;	
(vii) Practising Medical Practitioners of all kinds, including Hakims and Vaidyans;	
(viii) Dentists and Veterinary Surgeons;	
(ix) Architects and Civil Engineers;	50 0 0
(x) Owners and farmers of markets and toll farmers;	
(xi) Keepers of hotels, lodging houses, baording houses or billiards saloons;	
(xii) Builders and Surveyors;	
(xiii) Owners of Mills, Warehouses, Printing Presses, Oil-Presses, Cotton Presses and other Presses and Factories of all kinds;	
(xiv) Professional Artists, Photographers, Actors, Owners of Manageries of Circuses or Theatrical Companies, Musicians and Dancers;	
(xv) Dealers in animals or vehicles, and owners or keepers of livery stables or hackney carriages;	
(xvi) Artisans,	

CLASS II.

	Rs.	a.	p.
Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 1,500 a month or upwards	37	0	0

CLASS III.

Every person described in Class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 1,000 a month or upwards	25	0	0

CLASS IV.

Every person described in Class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 500 a month or upwards	12	0	0

CLASS V.

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 300 a month or upwards	6	0	0

CLASS VI.

Every person described in Class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 200 a month or upwards	4	0	0

CLASS VII.

Every person in described Class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 100 a month or upwards	2	0	0

Note I.—The above classification is subject to the following provisos namely :—

Proviso 1.—No owner of a cotton press shall be placed in any class below Class III.

Proviso 2.—No Wholesale Trader, Banker, Advocate, Architect, Civil Engineer, Mill-owner, or Factory owner shall be placed in any class below Class IV.

Proviso 3.—No Abkari Renter (other than a mere liquor shopkeeper), Editor or Proprietor of a Newspaper, Broker or other dealer in Securities, Shares of Bills or Exchange, and no First Grade Pleader, Medical Practitioners (other than a Hakim or Vaidyan), Dentist or Veterinary Surgeon shall be placed in any class below Class V.

Proviso 4.—No Boat-owner, Auctioneer, Money-lender, Second Grade Pleader, Law, agent, owner or Farmer of market, Toll-farmer, keeper of a hotel, Lodging-house, Boarding-house or Billiard Saloon, and no Builder, Surveyor or owner of a Warehouse or Press (other than a cotton-press or oil-press) shall be placed in any class below Class VI.

Note II.—A person in receipt of a pension paid from any source shall be deemed to be a person holding an office or appointment within the meaning of this schedule and of Section 59.

R. RAMACHANDRA RAO,
President.